

# State of South Dakota

SEVENTY-SEVENTH SESSION  
LEGISLATIVE ASSEMBLY, 2002

951H0660

## SENATE BILL NO. 161

Introduced by: Senators Bogue, Albers, Brown (Arnold), Cradduck, Duxbury, Koetzle, Symens, and Volesky and Representatives McCaulley, Klaudt, and Pummel

1 FOR AN ACT ENTITLED, An Act to revise the definition of certain entities exempt from sales  
2 tax.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-45-10 be amended to read as follows:

5 10-45-10. There are hereby specifically exempted from the provisions of this chapter and  
6 from the computation of the amount of tax imposed by it, the gross receipts from sales of  
7 tangible personal property and the sale, furnishing or service of electrical energy, natural and  
8 artificial gas and communication service to the United States, to the State of South Dakota or  
9 to any other state of the United States or the District of Columbia if the other state provides a  
10 reciprocal exemption for South Dakota, to public or municipal corporations of the State of South  
11 Dakota or of any other state of the United States or the District of Columbia if the other state  
12 provides a reciprocal exemption to South Dakota public or municipal corporations, to any  
13 nonprofit charitable organization which ~~devotes its resources exclusively to the relief of the poor,~~  
14 ~~distressed or underprivileged, and~~ has been recognized as an exempt organization under  
15 § 501(c)(3) of the Internal Revenue Code, or to any Indian tribe.

